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**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Financial Report
June 30, 2008**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/18/09

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana
June 30, 2008**

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THELMA L. PHILLIPS

Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Helping Hands, Inc. of Lafayette

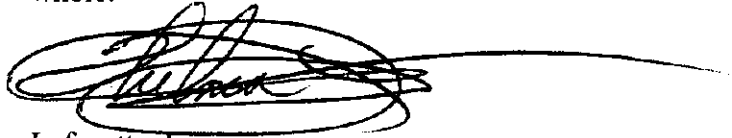
I have audited the accompanying statement of financial position of Helping Hands, Inc. of Lafayette (a nonprofit organization) as of June 30, 2008, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Helping Hands, Inc. of Lafayette as of June 30, 2008, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated January 27, 2009 on my consideration of Helping Hands, Inc. of Lafayette's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of my audit.

My audit was conducted for the purpose of forming an opinion on the basic financial statements of Helping Hands, Inc. of Lafayette taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink, consisting of a large, stylized 'H' followed by a long horizontal line extending to the right.

Lafayette, Louisiana
January 27, 2009

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Statement of Financial Position
June 30, 2008**

ASSETS

Current Assets

Cash	\$ 35,255
Receivables	288,863
Prepaid expenses	<u>2,529</u>

Total Current Assets 326,647

Equipment and Leasehold Improvements 10,647

Other Assets

Deposits	<u>720</u>
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TOTAL ASSETS \$ 338,014

LIABILITIES AND NET ASSETS

Current Liabilities

Short-term notes	13,985
Accounts payable and accrued expenses	<u>\$ 277,762</u>

Total Current Liabilities 291,747

Net Assets

Unrestricted	717
Temporarily Restricted	<u>45,550</u>

Total Net Assets 46,267

TOTAL LIABILITIES AND NET ASSETS \$ 338,014

The accompanying notes are an integral part of these financial statements.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Statement of Activities
For the year ended June 30, 2008**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Public support:			
Governmental Grants	\$ -	\$ 885,406	\$ 885,406
Total public support	<u>-</u>	<u>885,406</u>	<u>885,406</u>
Revenue			
Program income	18,546	-	18,546
Total revenue	<u>18,546</u>	<u>-</u>	<u>18,546</u>
Net assets released from restrictions			
Restrictions satisfied by payments	912,443	(912,443)	-
Total support, revenue, and reclassifications	<u>930,989</u>	<u>(27,037)</u>	<u>903,952</u>
Expenses			
Program services:			
Cultural Enrichment -			
TANF Program	342,910	-	342,910
Medicine Assistance Program	24,319	-	24,319
21st Century Community Learning Centers	512,247	-	512,247
Total program services	<u>879,476</u>	<u>-</u>	<u>879,476</u>
Supporting services:			
Management and General	71,070	-	71,070
Total expenses	<u>950,546</u>	<u>-</u>	<u>950,546</u>
Change in net assets	(19,557)	(27,037)	(46,594)
Net assets, beginning of year	<u>20,274</u>	<u>72,587</u>	<u>92,861</u>
Net assets, end of year	<u>\$ 717</u>	<u>\$ 45,550</u>	<u>\$ 46,267</u>

The accompanying notes are an integral part of these financial statements.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Statement of Functional Expenses
For the year ended June 30, 2008**

	Program Services					Supporting Services	
	TANF			21st Century Community Learning Centers		Management and General	Total
	After School	Teen Pregnancy	Freedom School		MAP		
Salaries	\$ 18,593	\$ 8,659	\$ -	\$ 35,677	\$ 14,002	\$ 46,041	\$ 122,972
Payroll taxes	1,557	711	-	2,954	1,225	3,832	10,279
Professional fees and contract services	191,337	35,739	19,886	383,118	1,000	-	631,080
Travel	3,862	65	1,347	986	1,306	282	7,848
Insurance	-	-	-	1,000	-	1,443	2,443
Rent	3,150	2,720	1,308	2,001	1,630	600	11,409
Utilities	908	456	-	1,150	908	200	3,622
Telephone	1,370	734	-	1,005	1,170	-	4,279
Repair & maintenance	-	-	-	550	876	1,203	2,629
Office expense	262	-	-	-	130	1,078	1,470
Supplies	6,038	1,922	8,057	75,059	273	14,948	106,297
Conferences, conventions, and meetings	10,305	376	21,415	8,747	-	-	40,843
Postage	152	32	-	-	-	168	352
Interest	-	-	-	-	-	801	801
Total expenses before depreciation	237,534	51,414	52,013	512,247	22,520	70,596	946,324
Depreciation of furniture, equipment and leasehold improvements	633	1,316	-	-	1,799	474	4,222
Total Expenses	\$ 238,167	\$ 52,730	\$ 52,013	\$ 512,247	\$ 24,319	\$ 71,070	\$ 950,546

The accompanying notes are an integral part of these financial statements.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Statement of Cash Flows
For the year ended June 30, 2008**

Cash flows from operating activities

Change in net assets	\$ (46,594)
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**Adjustments to reconcile change in net assets
to net cash provided by operating activities:**

Depreciation	4,222
(Increase) decrease in receivables	(174,401)
(Increase) decrease in prepaid expenses	608
(Increase) decrease in deposits	-
Increase (decrease) in accounts payable and accrued expenses	144,329

Net cash provided (used) by operating activities	<u>(71,836)</u>
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Cash flows from investing activities

Purchase of Equipment	<u>-</u>
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Net cash used by investing activities	<u>-</u>
--	-----------------

Cash flows from financing activities

Short-term borrowings	119,667
Repayment of short-term borrowings	<u>(105,682)</u>

Net cash provided (used) by financing activities	<u>13,985</u>
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Net increase (decrease) in cash and cash equivalents	(57,851)
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Cash and cash equivalents, beginning of year	<u>93,106</u>
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Cash and cash equivalents, end of year	<u><u>\$ 35,255</u></u>
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Supplemental Data:

Interest paid	<u><u>\$ 801</u></u>
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The accompanying notes are an integral part of these financial statements.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Notes to the Financial Statements
June 30, 2008**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Helping Hands, Inc. (the Organization) is a nonprofit organization incorporated under the laws of the State of Louisiana on September 1, 1992. The organization was formed to engage in activities that promote health, social, educational, vocational, and character development for low-income, elderly and handicapped citizens.

A. Basis of Accounting

Financial statement presentation follows the recommendations of the Financial Accounting Standards Boards in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

B. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Accordingly, actual results could differ from those estimates.

C. Cash and Cash Equivalents

For the purposes of the statement of cash flows, cash and cash equivalents include demand deposits, certificates of deposit, and all highly liquid debt instruments with original maturities of three months or less.

D. Grants Receivable

Grants receivable are recognized to the extent that the related qualifying expenses have been incurred.

E. Equipment

Donated equipment is recorded at fair market value at the date of the donation. Purchased furniture and equipment are capitalized at cost. The Organization's policy is to capitalize expenditures for those items in excess of \$500.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Notes to the Financial Statements (Continued)
June 30, 2008**

Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis as follows:

Furniture and equipment	5 - 7 years
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F. Donated Services and Material

The Organization receives donated services from a variety of unpaid volunteers. No amounts have been recognized in the accompanying statement of activities because the criteria for recognition of such volunteer effort under SFAS No. 116 have not been satisfied.

G. Contributions

The Organization accounts for contributions in accordance with the recommendations of the Financial Accounting Standards Board in SFAS No. 116, *Accounting for Contributions Received and Contributions Made*. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions.

All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or the purpose for that restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Helping Hands, Inc. of Lafayette had no permanently restricted net assets during the period of July 1, 2007 through June 30, 2008.

H. Vacation and Sick Leave

Accrued vacation and sick leave must be used by June 30th of each fiscal year and are recorded as expenses of the current period when taken. Any unused time at the end of the fiscal period may not be carried forward to subsequent periods. The Organization does not customarily pay for unused vacation and sick leave upon separation from the company nor does the rights vest or accumulate. Therefore, no liability has been recorded in the accounts as of June 30, 2008.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Notes to the Financial Statements (Continued)
June 30, 2008**

I. Income Taxes

The Organization is tax exempt under Section 501(c)(3) of the Internal Revenue Code and similar provision of the state code. Therefore, no provision for income taxes has been made in the accompanying financial statements.

NOTE 2 - CASH AND CASH EQUIVALENTS

The Organization estimates that the fair value of its cash and cash equivalents do not differ materially from its carrying value as recorded in the accompanying financial statements at June 30, 2008.

NOTE 3 - RECEIVABLES

Receivables are deemed to be fully collectible by management, except as discussed in Note 12, and are composed of the following amounts due at June 30, 2008:

Louisiana Department of Education	\$ 217,669
Louisiana Department of Social Services	70,033
Other	1,161
	<hr/>
	\$ 288,863

NOTE 4 - EQUIPMENT

At June 30, 2008, equipment was composed of the following:

Computer equipment	\$ 27,198
Machinery and equipment	26,369
Subtotal	<hr/> 53,567
Less: Accumulated depreciation	42,920
Equipment, net	<hr/> \$ 10,647

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Notes to the Financial Statements (Continued)
June 30, 2008**

NOTE 5 - PREPAID EXPENSES

Prepaid expenses at June 30, 2008 consist of the following:

Insurance	\$ 1,644
Maintenance	885
	<u>\$ 2,529</u>

NOTE 6 – SHORT-TERM BORROWING

The Organization has available a variable-rate revolving line of credit with JPMorgan Chase Bank, collateralized by all funds on deposit with the financial institution. Under the terms of the agreement, the Organization can borrow up to \$50,000. Interest is due and payable monthly on the 1st day of each month at the rate of 4.250% plus prime to be applied to the unpaid principal balance. Outstanding advances under this arrangement at June 30, 2008 totaled \$13,985.

NOTE 7 - ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses consist of the following at June 30, 2008:

Trade accounts payable	\$ 272,941
Compensation and related expenses	4,821
	<u>\$ 277,762</u>

NOTE 8 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes:

Louisiana Department of Health & Hospitals	
MAP Program	\$ 45,550
Total temporarily restricted net assets	<u>\$ 45,550</u>

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Notes to the Financial Statements (Continued)
June 30, 2008**

NOTE 8 - TEMPORARILY RESTRICTED NET ASSETS (Continued)

Net assets were released from donor restrictions by incurring expenses satisfying the time or purpose restrictions specified by donors as follows:

Purpose restrictions accomplished:

Louisiana Department of Health & Hospitals

MAP Program	\$ 27,037
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Louisiana Department of Education

Temporary Assistance for Needy Families Program - ASFA	236,778
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21 st Century Community Learning Centers Program – 21STCCLC	541,392
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Louisiana Department of Social Services

Temporary Assistance for Needy Families Program - TPP	55,223
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Temporary Assistance for Needy Families Program – CDFFS	52,013
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Total net assets released from restrictions	\$ 912,443
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NOTE 9- SUMMARY OF GRANTS/CONTRACTS

Helping Hands, Inc. of Lafayette was primarily funded through the following grants and contracts for the period of July 1, 2007 through June 30, 2008:

Funding Source	Grant Contract Period	Total Grant Contract	Support Recognized
State Department of Health & Hospitals	07/17/06 - 12/31/07	\$ 100,000	\$ 27,037
State Department of Education	09/14/05 – 08/31/07 10/01/07 – 08/31/08	\$ 375,000 \$ 167,462	\$ 99,519 \$ 137,259
State Department of Education	07/01/07 – 06/30/10	\$ 2,094,095	\$ 541,392
State Department of Social Services	07/01/07 – 02/29/08 03/01/08 – 06/30/08	\$ 37,800 \$ 31,920	\$ 37,324 \$ 17,899

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Notes to the Financial Statements (Continued)
June 30, 2008**

NOTE 9- SUMMARY OF GRANTS/CONTRACTS (Continued)

<u>Funding Source</u>	<u>Grant Contract Period</u>	<u>Total Grant Contract</u>	<u>Support Recognized</u>
State Department of Social Services	01/01/08 – 08/31/08	\$ 103,600	\$ 52,013
			<u>\$ 912,443</u>

Upon completion or expiration of a grant, the Organization must return any unexpended funds to the grantor.

NOTE 10 - CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable program. Except as indicated in the following paragraph, the amount which may be disallowed by the grantor cannot be determined at this time. Accordingly, no provision for a liability was recognized in the accompanying financial statements.

The Medicine Assistance Program (MAP) was approved in the amount of \$100,000 by the Louisiana Department of Health and Hospitals for the period of July 17, 2006 through December 31, 2007. Within fifteen days of the end of this period, the Organization should have filed a close-out report and returned any unused funds. There was no evidence indicating that the Organization had obtained an extension of this agreement or returned the unused funds which totaled approximately \$54,820 at January 1, 2008. In addition, the Organization improperly utilized the unused funds to pay approximately \$31,200 of the expenses of its federal programs (21st Century - \$24,992; TANF - \$6,208). This amount has not been paid by the federal programs as of the audit report date. The possible outcome of this matter, which has been reported to appropriate grant officials, is uncertain at this time. Accordingly, no provision for a liability has been made in the accompanying financial statements for possible grantor claims for refund of those grant funds.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Notes to the Financial Statements (Continued)
June 30, 2008**

NOTE 11 - SUBSEQUENT EVENTS

Line of Credit

Subsequent to yearend, the Organization drew down one advance on the line-of-credit in the amount of \$13,200. There were no outstanding advances as of the audit report date.

NOTE 12 - ECONOMIC DEPENDENCY

Helping Hands, Inc. of Lafayette receives its support for operations primarily from grants administered through the Louisiana Departments of Education, Health & Hospitals, and Social Services. The grant amounts are appropriated by the Louisiana Legislature on an annual basis. In the event of significant budget cuts, the level of funding could be significantly lower and adversely impact the Organization's operations. However, Management is not aware of any actions planned by the grantor agencies that will reduce its funding within the next fiscal period other than the Louisiana Department of Education After School for All program.

SUPPLEMENTARY INFORMATION

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Schedule of Expenditures of Federal Awards
For the year ended June 30, 2008**

<u>Federal Grantor/Pass-through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Education:			
Pass-through from State Department of Education - 21st Century Community Learning Centers - 21stCCLC	84.287C	CFMS #658698	<u>\$ 541,392</u>
Total U.S. Department of Education:			<u>541,392</u>
U.S. Department of Health and Human Services:			
Pass-through from State Department of Education - Temporary Assistance for Needy Families - ASFA	93.558	CFMS #631249 and #658103	250,736
Pass-through from State Department of Social Services - Temporary Assistance for Needy Families - Freedom School	93.558	CFMS #661415	52,013
Pass-through from State Department of Social Services - Temporary Assistance for Needy Families - TPP	93.558	CFMS #651543	<u>56,222</u>
Total U.S. Department of Health and Human Services:			<u>358,971</u>
Total expenditures of federal awards			<u><u>\$ 900,363</u></u>

See accompanying notes to schedule of expenditures of federal awards

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Notes to the Schedule of Expenditures of Federal Awards
For the year ended June 30, 2008**

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Helping Hands, Inc. of Lafayette and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the basic financial statements.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Summary Schedule of Prior Audit Findings
For the year ended June 30, 2008**

FINDINGS-FINANCIAL STATEMENTS AUDIT

DEPARTMENT OF HEALTH AND HUMAN SERVICES

None

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

DEPARTMENT OF HEALTH AND HUMAN SERVICES

None

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Schedule of Findings and Questioned Costs
For the year ended June 30, 2008**

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Helping Hands, Inc. of Lafayette.
2. Five significant deficiencies disclosed during the audit of the financial statements are reported in the Schedule of Findings and Questioned Costs. All of the conditions are reported as material weaknesses.
3. Two instances of noncompliance material to the financial statements of Helping Hands, Inc. of Lafayette were disclosed during the audit.
4. Five significant deficiencies in internal control over major federal award programs disclosed during the audit are reported in the Schedule of Findings and Questioned Costs. All of the conditions are reported as material weaknesses.
5. The auditor's report on compliance for the major federal award programs for Helping Hands, Inc. of Lafayette expresses a qualified opinion on both major federal programs.
6. Audit finding that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in the Schedule of Findings and Questioned Costs.
7. The programs tested as major programs included: 21st Century Community Learning Centers CFDA No. 84.287C and Temporary Assistance for Needy Families CFDA No. 93.558.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Helping Hands, Inc. of Lafayette was determined to be a low-risk auditee.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Schedule of Findings and Questioned Costs
For the year ended June 30, 2008**

FINDINGS-FINANCIAL STATEMENTS AUDIT

SIGNIFICANT DEFICIENCY

2008-02: Improper cut-off

Condition: Test of federal award disbursements disclosed that expenses were not recorded in the correct fiscal year.

Criteria: Transactions and events should be recorded in the correct accounting period in accordance with SAS No. 106, assertions for classes of transactions. There should be a proper cutoff of transactions.

Cause and effect: Due to carelessness in exercising control over cutoff procedures and inadequate review and monitoring, fiscal year 2008 expenses totaling \$7,259 were incorrectly recorded in fiscal year 2009. Consequently, failure to properly record \$3,214 of these expenditures related to the 21st Century Community Learning Centers cost reimbursement grant, caused an understatement of revenues, receivables, expenses, and liabilities. The remaining \$4,045 related to the Temporary Assistance for Needy Families program, caused an understatement of expenses and liabilities.

Recommendation: Staff should exercise greater care in performing their duties and responsibilities with respect to cutoff procedures. In addition, management should increase oversight and monitoring to prevent, detect, or correct misstatements on a timely basis.

Management Comment: The misstatement was corrected in the accompanying financial statements. Management concurs with the recommendation and plans to increase supervision and monitoring of controls over financial reporting.

2008-03: Improper revenue recognition

Condition: As a result of several errors on claim for reimbursement request no. 011, revenue totaling \$5,961 was improperly recognized in 2008. The overstatement was comprised of the following errors: (1) \$2,391 indicated as June 30, 2008 disbursement date when the cost was incurred in July 2008 for fiscal year 2009; (2) \$2,535 had a July 2008 disbursement date; fiscal year 2009 expenses; (3) \$585 represented fiscal year 2009 expenses that were booked in 2008; (4) \$450 represented incorrect billing amounts. In addition, the organization failed to recognize revenue for fiscal year 2008 totaling \$4,650 relating to claims for reimbursement requests no. 012, 014, & 015. The aforementioned understatement was a result of errors as follows:

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Schedule of Findings and Questioned Costs
For the year ended June 30, 2008**

(1) \$9,672 was recognized as revenue in fiscal 2008 for request no. 012; however, \$13,662 should have been recognized, resulting in an error of \$3,990; (2) \$660 pertained to errors on requests no. 014 and 015; the expenses were properly recorded in fiscal year 2008, however, the corresponding revenue was not. The organization apparently used the claims for reimbursement as the basis for recognizing revenue and did not agree the claims to the accounting records.

Criteria: Transactions and events should be recorded in the correct accounting period in accordance with SAS No. 106, assertions for classes of transactions. There should be a proper cutoff of transactions. Request for reimbursement should be accurate and complete and agree with the accounting records in accordance with federal compliance requirements.

Cause and effect: Fiscal year 2008 revenue was improperly recorded as a result of carelessness in exercising control over cutoff procedures and preparing requests for reimbursement, as well as inadequate review and monitoring.

Recommendation: Staff should exercise greater care in performing their duties and responsibilities with respect to cutoff procedures and preparing request for reimbursement. In addition, management should increase oversight and monitoring of cutoff of transactions and review of requests for reimbursement prior to submission to prevent, detect, or correct misstatements in a timely manner.

Management Comment: The misstatement was corrected in the accompanying financial statements. The claims for reimbursements were timely corrected but we inadvertently failed to adjust revenues before the fiscal year audit of the financial statements. Management concurs with the recommendation and plans to increase supervision and monitoring of controls over financial reporting and preparation of cost reimbursement reports.

2008-04: Inadequate controls over cash deposits

Condition: Cash received for summer camp fees was routinely deposited in more than five business days. For example, fees collected over a period of eight business days totaled \$11,635 (\$4,835 cash and \$6,800 in checks); however, the deposit was made on the ninth business day. In addition, there is inadequate separation of duties in this area. One person is allowed to collect, record, and deposit cash receipts as well as reconcile bank accounts.

Criteria: Cash receipts should be deposited intact and promptly in accordance with a good system of internal control. Duties and responsibilities for authorizing transactions, recording transactions, and maintaining custody of assets should be assigned to different people to reduce the risk of error or inappropriate actions.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Schedule of Findings and Questioned Costs
For the year ended June 30, 2008**

Cause and effect: This condition occurred due to a deficiency in the operating effectiveness of controls over cash receipts. Inadequate control over cash presents an opportunity for employees both to perpetrate and conceal the theft.

Recommendation: Cash receipts should be deposited daily to properly safeguard assets from misappropriation. Management should increase oversight and monitoring of controls to strengthen and improve controls in this area.

Management Comment: Management concurs with the recommendation and plans to increase oversight and monitoring in this area. Cash will be deposited intact and on a daily basis.

MATERIAL WEAKNESS

The combination of significant deficiencies described above as items 2008-02, 2008-03, and 2008-04 are considered to be a material weakness.

2008-05: Improper accounting for interfund loans

Condition: The organization utilized state funds to finance federal program operations in violation of the state grant agreement. These unauthorized loans were not properly recorded in the financial records. The cash transfers were booked; however, the organization failed to record the related interfund receivables and payables. At June 30, 2008, the Department of Health and Hospitals was due a total of \$31,200 (\$30,851 total from the Department of Education: \$24,992 for the 21st Century Community Learning Centers program and \$5,859 for the TANF-After School for All program; \$349 from the Department of Social Services for the TANF-Teen Pregnancy Prevention program). Reimbursement has not been made as of the audit report date.

Criteria: Federal and state regulations do not permit the use of funds for unauthorized purposes and activities. Funds should be used as stated in the cooperative agreement, and in accordance with the approved program budget. In addition, a good system of internal control includes procedures to ensure that transactions are properly recorded and accounted for to permit preparation of reliable financial statements and governmental reports and to ensure compliance with laws, regulations, contracts, and grant agreements that could have a direct and material effect on its financial statements.

Cause and effect: As a result of inadequate resources to maintain federal program operations until reimbursement was obtained from the grantor agencies, the organization made unauthorized loans and improperly accounted for the transactions. Consequently, the organization violated the provisions of its state grant agreement and materially misstated the financial statements during the interim period.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Schedule of Findings and Questioned Costs
For the year ended June 30, 2008**

Recommendation: The organization should discontinue making unauthorized interfund loans effective immediately and reimbursement should be made promptly. In the future, management should request an advance from grantor agencies to assist with start-up operations for cost reimbursement grants.

Management Comment: Management concurs with the recommendation and has discontinued making interfund loans.

2008-06: Noncompliance with reporting requirement

Condition: The Organization did not comply with federal and state laws regarding audit report completion and submission.

Criteria: Federal and state regulations require the auditee to complete and submit its audit report within six months of the close of the entity's fiscal year.

Cause and effect: Due to the unexpected death of an accounting staff person during the audit process, the organization did not have sufficient staff to maintain administrative functions and complete the audit. Consequently, the audit report was not completed and submitted in compliance with reporting requirements.

Recommendation: The organization should hire adequate personnel to ensure that information is provided to the auditor in a timely manner in order to comply with federal and state regulations regarding its reporting requirements.

Management Comment: Management obtained an approved extension from the Legislative Auditor. However, we will comply with federal and state laws regarding completion and submission of the audit report within six months of the close of the fiscal year.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Schedule of Findings and Questioned Costs
For the year ended June 30, 2008**

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

DEPARTMENT OF EDUCATION

2008-07: 21ST Century Community Learning Centers – CFDA No. 84.287C; Grant No. CFMS No. 658698; Grant Period – Year ended June 30, 2008

SIGNIFICANT DEFICIENCY: As discussed at Finding 2008-02, fiscal year 2008 expenses totaling \$7,259 were improperly recorded in fiscal year 2009. \$3,214 of these expenditures pertained to the 21st Century Community Learning Centers grant. Due to improper cutoff of transactions, expenses, liabilities, revenue and receivables were understated. Staff should exercise greater care in performing their assigned duties and responsibilities in this area. In addition, management should increase oversight and monitoring to prevent, detect, or correct misstatements on a timely basis.

2008-08: 21ST Century Community Learning Centers – CFDA No. 84.287C; Grant No. CFMS No. 658698; Grant Period – Year ended June 30, 2008

SIGNIFICANT DEFICIENCY: As discussed at Finding 2008-03, revenue was improperly recognized for 21st Century Community Learning Centers claims for reimbursement requests no. 011, 012, 014, and 015. Revenue was overstated in the amount of \$5,961 for request no. 011 and understated in the amount of \$4,650 for requests no. 012, 014, and 015 combined. These errors resulted from improper cutoff and carelessness in the preparation of the claims for reimbursement as well as inadequate oversight and monitoring. Staff should exercise greater care in performing their assigned duties and responsibilities in this area. In addition, management should increase oversight and monitoring to prevent, detect, or correct misstatements in a timely manner.

2008-09: 21ST Century Community Learning Centers – CFDA No. 84.287C; Grant No. CFMS No. 658698; Grant Period – Year ended June 30, 2008

SIGNIFICANT DEFICIENCY: As discussed at Finding 2008-04, cash was not deposited timely on a routine basis. Cash receipts were consistently held for more than five business days. One deposit totaling \$11,635 was made in nine business days. This condition occurred due to ineffective operation of the control procedure. Deposits should be made daily and intact. Management should increase oversight and monitoring of controls in this area to protect the asset from misappropriation.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Schedule of Findings and Questioned Costs
For the year ended June 30, 2008**

2008-10: 21ST Century Community Learning Centers – CFDA No. 84.287C; Grant No. CFMS No. 658698; Grant Period – Year ended June 30, 2008

SIGNIFICANT DEFICIENCY: As discussed at Finding 2008-05, the 21st Century Community Learning Centers grant is operated on a cost reimbursement basis. The organization did not receive its first reimbursement from the Department of Education until mid December 2007. From inception of the program in July 2007 to the middle of December, the organization had to pay for the expenses out-of-pocket. However, the organization experienced cash flow problems during this period. Consequently, they utilized state funds of \$24,992 received from the Louisiana Department of Health and Hospitals to pay for 21st Century program expenses in violation of the provisions of that state grant. These funds have not been returned as of the audit report date and the related interfund payable was not booked. The organization should be familiar with the provisions of contracts and grant agreements that could have a direct and material effect on its programs. Increased oversight and monitoring should be performed on an ongoing basis to strengthen and improve controls in this area. Management concurs with this recommendation and plans to increase oversight and monitoring of program compliance.

2008-11: 21ST Century Community Learning Centers – CFDA No. 84.287C; Grant No. CFMS No. 658698; Grant Period – Year ended June 30, 2008

SIGNIFICANT DEFICIENCY: As discussed at Finding 2008-06, the organization failed to comply with federal and state requirements to complete and transmit its audit report within six months of the close of the entity's fiscal year. During the audit examination, an accounting staff person died unexpectedly. As a result, the organization did not have sufficient staff to maintain administrative duties and complete the audit in accordance with reporting requirements. Management should hire adequate personnel to ensure timely submission of information to the auditor in order to comply with the federal and state regulations regarding its reporting requirements. Management stated that the organization will comply with federal and state reporting requirements and submit the audit report within six months of the close of the fiscal year.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Schedule of Findings and Questioned Costs
For the year ended June 30, 2008**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

2008-12: Temporary Assistance for Needy Families – CFDA No. 93.558; Grant No. CFMS No. 631249/658103, CFMS No. 661415, and CFMS No. 651543; Grant Period – Year ended June 30, 2008

SIGNIFICANT DEFICIENCY: As discussed at Finding 2008-02, fiscal year 2008 expenses totaling \$7,259 were improperly recorded in fiscal year 2009. \$4,045 of this amount pertained to TANF program expenditures. Due to improper cutoff of these transactions, expenses and liabilities were understated. Staff should exercise greater care in performing their assigned duties and responsibilities in this area. In addition, management should increase oversight and monitoring to prevent, detect, or correct misstatements on a timely basis.

2008-13: Temporary Assistance for Needy Families – CFDA No. 93.558; Grant No. CFMS No. 631249/658103, CFMS No. 661415, and CFMS No. 651543; Grant Period – Year ended June 30, 2008

SIGNIFICANT DEFICIENCY: The significant deficiency discussed at Findings 2008-04 and 2008-06 also applies to this grant.

2008-14: Temporary Assistance for Needy Families – CFDA No. 93.558; Grant No. CFMS No. 631249/658103 and CFMS No. 651543; Grant Period – Year ended June 30, 2008

SIGNIFICANT DEFICIENCY: As discussed at Finding 2008-05, the TANF program utilized state funds of \$6,208 received from the Louisiana Department of Health and Hospitals to pay for certain program expenses in violation of the provisions of that state grant (\$5,859 - Louisiana Department of Education for the After School for All program; \$349 - Louisiana Department of Social Services for the Teen Pregnancy Prevention program). These funds have not been returned as of the audit report date. This activity is unallowable in accordance with federal compliance requirements. The organization should be familiar with the provisions of contracts and grant agreements that could have a direct and material effect on its programs. Increased oversight and monitoring should be performed on an ongoing basis to strengthen and improve controls in this area. Management concurs with this recommendation and plans to increase oversight and monitoring of program compliance.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Schedule of Current Year Findings (State Awards)
For the year ended June 30, 2008**

2008-01: Noncompliance with provisions of grant agreement

Condition: The Louisiana Department of Health and Hospitals grant agreement for the Medicine Assistance Program (MAP) ended December 31, 2007. The Organization did not submit a closeout report and remit the unused funds, which totaled approximately \$54,820 at January 1, 2008, within fifteen days of the contract expiration date. There was no evidence indicating that the Organization had obtained an extension of this agreement. However, the agency continued to expend approximately \$9,270 on its MAP program for the period of January 1, 2008 through June 30, 2008. In addition, the Organization improperly utilized the unused funds to pay approximately \$31,200 of the expenses of its federal programs (21st Century - \$24,992; TANF - \$6,208). These funds have not been returned as of the audit report date and the interfund receivables were not recorded.

Criteria: In accordance with contract provisions, the Organization should file a close-out report and return any unused funds within fifteen days after the contract expiration date. Funds should be used for the purpose and activities stated in the cooperative agreement, and in accordance with the approved program budget.

Cause and effect: This condition was a result of inadequate oversight and monitoring of compliance with the provisions of the grant agreement. The Louisiana Department of Health and Hospitals may file a claim for refund of the unused grant funds.

Recommendation: The Board of Directors, management, and staff should be familiar with the provisions of contracts and grant agreements that could have a direct and material effect on its programs. Increased oversight and monitoring should be performed on an ongoing basis to strengthen and improve controls in this area.

Management Comment: Management concurs with the recommendation and plans to increase oversight and monitoring of compliance with contract provisions.

2008-15: Noncompliance with reporting requirement

Condition: The Organization did not comply with federal and state laws regarding audit report completion and submission.

Criteria: Federal and state regulations require the auditee to complete and submit its audit report within six months of the close of the entity's fiscal year.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Schedule of Current Year Findings (State Awards)
For the year ended June 30, 2008**

Cause and effect: Due to the unexpected death of an accounting staff person during the audit process, the organization did not have sufficient staff to maintain administrative functions and complete the audit. Consequently, the audit report was not completed and submitted in compliance with reporting requirements.

Recommendation: The organization should hire adequate personnel to ensure that information is provided to the auditor in a timely manner in order to comply with federal and state regulations regarding its reporting requirements.

Management Comment: Management obtained an approved extension from the Legislative Auditor. However, we will comply with federal and state laws regarding completion and submission of the audit report within six months of the close of the fiscal year.

**Helping Hands, Inc. of Lafayette
Lafayette, Louisiana**

**Schedule of Prior Year Findings (State Awards)
For the year ended June 30, 2008**

Section I Internal Control and Compliance Material to the Financial Statements

1997-1 Lack of adequate separation of accounting functions

Recommendation: Due to the size of the operation and the cost-benefit of additional accounting personnel, it may not be feasible to achieve complete segregation of duties.

Resolution: Unresolved. Not included in current year findings due to passage of more than two years since the audit report in which the finding occurred, no follow-up with auditee and no management decision issued by grantor agency.

Section II Internal Control and Compliance Material to Federal Awards

None

Section III Management Letter

None

COMPLIANCE AND INTERNAL CONTROL



THELMA L. PHILLIPS

Certified Public Accountant

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS***

To the Board of Directors of
Helping Hands, Inc. of Lafayette

I have audited the financial statements of Helping Hands, Inc. of Lafayette (a nonprofit organization) as of and for the year ended June 30, 2008, and have issued my report thereon dated January 27, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Helping Hands, Inc. of Lafayette's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Helping Hands, Inc. of Lafayette's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, I identified certain deficiencies in internal control over financial reporting that I consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control. I consider the

deficiencies described as items 2008-02, 2008-03, and 2008-04 in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

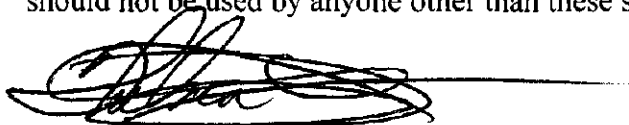
My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, I consider items 2008-02, 2008-03, and 2008-04 in combination and items 2008-05 and 2008-06 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Helping Hands, Inc. of Lafayette's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2008-05, 2008-06, 2008-10, 2008-11, 2008-13 and in the accompanying schedule of current year findings (state awards) as items 2008-01 and 2008-15.

Helping Hands, Inc. of Lafayette's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs and in the accompanying schedule of current year findings (state awards). I did not audit Helping Hands, Inc. of Lafayette's response and, accordingly, I express no opinion on it.

This report is intended solely for the information and use of the board of directors, management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in dark ink, appearing to be "D. H. H.", is written over a horizontal line.

Lafayette, Louisiana
January 27, 2009



THELMA L. PHILLIPS

Certified Public Accountant

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors of
Helping Hands, Inc. of Lafayette

Compliance

I have audited the compliance of Helping Hands, Inc. of Lafayette with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" that are applicable to each of its major federal programs for the year ended June 30, 2008. Helping Hands, Inc. of Lafayette's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Helping Hands, Inc. of Lafayette's management. My responsibility is to express an opinion on Helping Hands, Inc. of Lafayette's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Helping Hands, Inc. of Lafayette's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Helping Hands, Inc. of Lafayette's compliance with those requirements.

As described in items 2008-10 and 2008-11 in the accompanying schedule of findings and questioned costs, Helping Hands, Inc. of Lafayette did not comply with requirements regarding activities allowed or unallowed and reporting that are applicable to its 21st Century Community Learning Centers program. In addition, as described in item 2008-13 in the accompanying schedule of findings and questioned costs,

Helping Hands, Inc. of Lafayette did not comply with requirements regarding reporting that are applicable to its Temporary Assistance for Needy Families program. Compliance with such requirements is necessary, in my opinion, for Helping Hands, Inc. of Lafayette to comply with requirements applicable to those programs.

In my opinion, except for the noncompliance described in the preceding paragraph, Helping Hands, Inc. of Lafayette complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008. The results of my auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2008-14.

Internal Control over Compliance

The management of Helping Hands, Inc. of Lafayette is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered Helping Hands, Inc. of Lafayette's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Helping Hands, Inc. of Lafayette's internal control over compliance.

My consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, I identified certain deficiencies in internal control over compliance that I consider to be significant deficiencies and others that I consider to be material weaknesses.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. I consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2008-02, 2008-03, and 2008-04 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs above, I consider items 2008-02, 2008-03, and 2008-04 in combination and items 2008-05 and 2008-06 to be material weaknesses.

Helping Hands, Inc. of Lafayette's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit Helping Hands, Inc. of Lafayette's response and, accordingly, I express no opinion on it.

This report is intended solely for the information and use of the board of directors, management, the Board of Directors, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the right.

Lafayette, Louisiana
January 27, 2009